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**State of South Carolina**  
**Department of Revenue**  
**301 Gervais Street, Columbia, South Carolina 29201**

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## **IMPORTANT NOTICE**

Date of Notice:  
File Number:  
Contact Number: (803) 898-5800

To: All Retailers

From: South Carolina Department of Revenue

Subject: Sales Tax Rebate for Purchase of Fuel-efficient Vehicles

The South Carolina General Assembly recently enacted legislation (General Appropriations Act for 2006-2007) to allow a sales tax rebate to a purchaser who purchases a specific type of fuel efficient vehicle. The rebate of sales tax takes effect July 1, 2006 and ends June 30, 2007. Under this new legislation, a buyer who makes a fuel efficient vehicle purchase of a specific type may qualify for a sales tax rebate up to \$300.

Vehicles qualifying for the sales tax rebate include:

- Flex-Fuel Vehicles – Eligible vehicles for each model year are those models identified by the manufacturer as being flexible-fuel vehicles capable of operating on E85 motor fuel. E85 motor fuel is a fuel comprised of eighty-five percent ethanol fuel and fifteen percent gasoline fuel.
- Hydrogen Fuel Cell Vehicles - A hydrogen fuel cell vehicle is any vehicle classified by the United States Department of Energy as a hydrogen fuel cell vehicle; and
- Plug-in Hybrid Gasoline-electric Vehicles - A plug-in hybrid gasoline-electric vehicle is a vehicle classified by the United States Department of Energy as a hybrid gasoline-electric vehicle capable of being propelled by both a gasoline-fueled internal combustion engine and an electric motor powered by a battery that can be recharged by being plugged into an external source of electricity.

To provide this sales tax rebate to the purchaser, the S C Department of Revenue (the Department) prescribes the use of Form ST-447. It is a form to be completed by both the seller and purchaser. This form must be submitted to the Department along with a copy of the purchaser's bill of sale and any other information the Department may deem appropriate.

To qualify for the sales tax rebate, the purchaser must make an in state purchase of a fuel efficient vehicle of the type indicated above within the time period July 1, 2006 and June 30, 2007 and submit Form ST-447 to the Department.

In addition to the sales tax rebate for fuel-efficient vehicles, there is a rebate available up to \$500 for taxpayers who purchase equipment used in the conversion of a conventional hybrid gasoline-electric vehicle to a plug-in hybrid gasoline-electric vehicle. To claim this rebate, the purchaser must submit Form ST-447 with supporting documentation to the Department.

The retailer must collect and remit the sales tax to the S C Department of Revenue, as usual. The retailer must provide the purchaser with a true and accurate bill of sale. The bill of sale must indicate the gross and net sales price paid by the purchaser and it must show the sales tax paid. The retailer must certify that the information presented on the bill of sale and supporting information (i.e. ST-447) is true and correct. Please be advised, the Department reserves the right to request additional information as deemed appropriate.

For your convenience, we have enclosed Form ST-447. Additional copies of this form will be available on the Department's website ([www.sctax.org](http://www.sctax.org)).

If you have any questions concerning the sales tax rebate, please call one of the following Taxpayer Service Centers:

Columbia Main Office	803-898-5788	Greenville Service Center	864-241-1200
Charleston Service Center	843-852-3600	Myrtle Beach Service Center	843-839-2960
Florence Service Center	843-661-4850	Rock Hill Service Center	803-324-7641



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**Fuel Efficiency Sales Tax Rebate**

**ST-447**  
(Rev. 9/26/06)  
5153

Please type or print legibly in black ink only.

**PO Box addresses must include physical address.**

Buyer's Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Telephone No: \_\_\_\_\_

Purchase Date: \_\_\_\_\_  
(mm/dd/yy)

Name of Seller: \_\_\_\_\_ Seller Retail License #: \_\_\_\_\_

**Check rebate type below:**

**Vehicle Rebate** - Maximum of \$300:

**Vehicles must be purchased in South Carolina.**

☐ - Flex-Fuel Vehicles: VIN# \_\_\_\_\_ Year \_\_\_\_\_

☐ - Hydrogen Fuel Cell Vehicles: VIN# \_\_\_\_\_ Year \_\_\_\_\_

☐ - Hybrid Gasoline-Electric Vehicles: VIN# \_\_\_\_\_ Year \_\_\_\_\_

**Equipment Rebate** - Maximum of \$500:

☐ - Purchase of equipment used to convert a conventional gasoline-electric vehicle to a plug-in hybrid gasoline-electric vehicle.

**Proof of Purchase Requirements:** Copy of receipt or bill of sale must be attached to rebate request.

**Warning:** Under penalty of law, I certify that the information provided herein is correct and to the best of my knowledge is true and complete.

Signature of purchaser: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of seller: \_\_\_\_\_ Date: \_\_\_\_\_

**\* Rebate Information - Conditions:**

- Offer only good on purchases made between July 1, 2006 and June 30, 2007, for the above listed products. Rebate request must be submitted with the required information (copy of your original sales receipt(s) or bill of sale).
- Please allow sixty days to issue the refund.
- Only one rebate per form.
- Your rebate rights cannot be transferred.
- This offer is void where sales tax has not been paid at the time of purchase. Make sure you keep a copy of information attached.

To check on the status of your rebate submission, please call (803) 898-5800.

**Mail to:** SC Department of Revenue  
Sales Tax - Rebate Department  
PO Box 125  
Columbia, SC 29214-0106

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**Section 72.113 of General Appropriations Act** adds information relating to Alternative Fuels and Fuel Efficiency Incentives and reads, in part:

Sales tax rebates shall be applied to vehicle purchases as follows:

- (1) There shall be a \$300 sales tax rebate for in-state purchases of all Flex-Fuel Vehicles (FFV), capable of operating on E85 motor fuel. The rebate shall be in the form of a payment sent to the buyer upon completion of a form created by the Department of Revenue and made available to the public, dealers, and the Department of Motor Vehicles. Eligible vehicles for each model year are those models identified by the manufacturer as being flexible-fuel vehicles capable of operating on E85 motor fuel. E85 motor fuel is a fuel comprised of eighty-five percent ethanol fuel and fifteen percent gasoline fuel.
- (2) There shall be a \$300 sales tax rebate for in-state purchases of all hydrogen fuel cell vehicles. The rebate shall be in the form of a payment sent to the buyer upon completion of a form created by the Department of Revenue and made available to the public, dealers, and the Department of Motor Vehicles. A hydrogen fuel cell vehicle is any vehicle classified by the United States Department of Energy as a hydrogen fuel cell vehicle.
- (3) There shall be a \$300 sales tax rebate for in-state purchases of plug-in hybrid gasoline-electric vehicles. The rebate shall be in the form of a payment sent to the buyer upon completion of a form created by the Department of Revenue and made available to the public, dealers, and the Department of Motor Vehicles. A plug-in hybrid gasoline-electric vehicle is a vehicle classified by the United States Department of Energy as a hybrid gasoline-electric vehicle capable of being propelled by both a gasoline-fueled internal combustion engine and an electric motor powered by a battery that can be recharged by being plugged into an external source of electricity.
- (4) There shall be a sales tax rebate of up to \$500 for purchase of equipment that results in the conversion of a conventional hybrid gasoline-electric vehicle to a plug-in hybrid gasoline-electric vehicle. The rebate shall be in the form of a payment sent to the buyer upon completion of a form created by the Department of Revenue and made available to the public and dealers.